

**TENSAS PARISH SHERIFF**  
**St. Joseph, Louisiana**

**Annual Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Year Ended**  
**June 30, 2021**  
**With Supplemental Information Schedules**

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Annual Financial Statements  
As of and for the Year Ended June 30, 2021  
With Supplemental Information Schedules

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Practice Limited to  
Governmental Accounting,  
Auditing and  
Financial Reporting

## **Independent Auditor's Report**

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

### **Report on the Financial Statements**

I have audited the accompanying financial statements of the governmental activities, major funds, fiduciary funds, and the aggregate remaining fund information of the Tensas Parish Sheriff, a component unit of the Tensas Parish Police Jury, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Tensas Parish Sheriff's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Tensas Parish Sheriff's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Tensas Parish Sheriff's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.



TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Independent Auditor's Report,  
June 30, 2021

*Opinions*

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and fiduciary funds of the Tensas Parish Sheriff as of June 30, 2021, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

*Emphasis of a Matter*

As described in Note 15 to the financial statements, operations of the Tensas Parish Sheriff are impacted by the pandemic caused by the Coronavirus/COVID-19. The Tensas Parish Sheriff is uncertain how and to what extent the pandemic will negatively affect operations, financial position, cash flows, and the ability to provide services. My opinion is not modified with respect to this matter.

*Other Matters*

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedule and notes to required supplementary information, the Schedule of Changes in Net OPEB Liability and Related Ratios, the Schedule of Employer's share of the Net Pension Liability, and the Schedule of Employer Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Tensas Parish Sheriff's basic financial statements. The accompanying Affidavit, Schedule of Compensation, Benefits and Other Payments to Agency Head, Justice System Funding Schedule for Receiving, and Justice System Funding for Collecting/Disbursing as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Independent Auditor's Report,  
June 30, 2021

opinion, the accompanying Affidavit, the Schedule of Compensation, Benefits and Other Payments, the Sheriff's Sworn Affidavit, Justice System Funding Schedule for Collecting/Disbursing, and the Justice System Funding Schedule for Receiving Entities are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued a report dated December 27, 2021, on my consideration of the Tensas Parish Sheriff's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Tensas Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tensas Parish Sheriff's internal control over financial reporting and compliance.



West Monroe, Louisiana  
December 27, 2021

**REQUIRED SUPPLEMENTARY INFORMATION  
PART I**

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

**Management's Discussion and Analysis**  
June 30, 2021

As management of the Tensas Parish Sheriff, I offer readers of the Tensas Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Tensas Parish Sheriff for the fiscal year ended June 30, 2021. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

**Overview of the Financial Statements**

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Sheriff's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the Tensas Parish Sheriff's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Tensas Parish Sheriff's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Tensas Parish Sheriff is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Tensas Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Tensas Parish Sheriff can be divided into two categories: governmental funds and fiduciary (agency) funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Tensas Parish Sheriff maintains 3 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, and the Detention Center special revenue fund, which are considered to be a major funds. The Commissary Fund data for the non-major governmental fund is provided in a separate column for non-major governmental fund.

The Tensas Parish Sheriff adopts an annual appropriated budget for the general fund and the special revenue funds. A budgetary comparison statement is provided for the major funds to demonstrate compliance with this budget.

**Fiduciary funds.** Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Tensas Parish Sheriff's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information** in addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Tensas Parish Sheriff's performance.

### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Tensas Parish Sheriff exceeded liabilities by \$1,793,174. The largest portion of the Tensas Parish Sheriff's net position reflects its



investment in capital assets (furniture and equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the Tensas Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets having been included in the statement of net position.

STATEMENT OF NET POSITION

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$5,542,412	\$4,241,461
Receivables	619,810	471,087
Due from other funds	12,266	9,657
Inventory	26,320	24,772
Capital assets (net of accumulated depreciation)	<u>4,836,628</u>	<u>4,999,536</u>
<b>TOTAL ASSETS</b>	<u>11,037,436</u>	<u>9,746,513</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension and OPEB related	<u>1,944,053</u>	<u>1,591,521</u>
<b>LIABILITIES</b>		
Accounts payable	235,879	281,315
Salaries payable	105,801	85,807
Interest payable	25,398	27,093
Withholdings payable	31,659	176
Due to other funds	3,167	2,097
Bank loan payable		225,466
Due to Sheriff	131,833	146,875
Net pension liability	1,211,354	824,242
Net OPEB obligation	3,957,451	3,605,179
Long-term liabilities:		
Due within one year	335,000	315,000
Due in more than one year	<u>4,965,000</u>	<u>5,300,000</u>
<b>TOTAL LIABILITIES</b>	<u>11,002,542</u>	<u>10,813,250</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension and OPEB related	<u>185,773</u>	<u>220,715</u>
<b>NET POSITION</b>		
Invested in capital assets, net of related debt	(463,372)	(615,464)
Unrestricted	<u>2,256,546</u>	<u>919,533</u>
<b>TOTAL NET POSITION</b>	<u>\$1,793,174</u>	<u>\$304,069</u>

STATEMENT OF ACTIVITIES

	<u>2021</u>	<u>2020</u>
Public safety:		
Personal services	\$3,574,885	\$3,766,726
Operating services	1,077,869	1,084,712
Materials and supplies	1,473,137	1,438,384
Travel	19,419	7,638
Debt service - interest	346,505	399,963

Depreciation expense	<u>\$162,908</u>	<u>\$167,819</u>
Total Program Expenses	<u>6,654,723</u>	<u>6,865,242</u>
Program revenues:		
Charges for services:		
Commissions on license and taxes	1,434	1,281
Civil and criminal fees	54,350	54,652
Court attendance	1,700	1,088
Feeding prisoners	4,224,957	4,388,237
Other revenues	899,926	623,373
Total program revenues	<u>5,182,367</u>	<u>5,068,631</u>
Net Program Expenses	<u>(1,472,356)</u>	<u>(1,796,611)</u>
General revenues:		
Taxes		
Ad valorem	1,895,389	1,782,868
Sales tax	138,091	124,008
Grants and contributions not restricted to specific programs:		
Federal sources	270,839	12,667
State sources:		
State revenue sharing (net)	33,350	33,346
State supplemental pay	98,242	89,526
Other state grants	101,926	102,194
Local sources	95,527	72,555
Use of money and property	328,097	229,609
Total general revenues	<u>2,961,461</u>	<u>2,446,773</u>
Change in Net Position	1,489,105	650,162
Net Position - Beginning of year	304,069	(346,093)
Net Position - End of year	<u>\$1,793,174</u>	<u>\$304,069</u>

## Financial Analysis of the Government's Funds

As noted earlier, the Tensas Parish Sheriff uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2021, combined governmental fund balance of \$5,692,469 showed an increase in fund balance of \$1,687,228 over June 30, 2020. The General Fund's portion of the unreserved, undesignated fund balance of \$1,970,193 shows an increase (of approximately \$584,396) from the prior year amount. The Detention Center portion of the reserved fund balance is \$3,334,456, and shows an increase in fund balance (of approximately \$881,781) from the prior year amount.

## General Fund and Major Fund Budgetary Highlights

Differences between expenditures of the original budget and the final budget for the General Fund were due primarily to an increase in personal services and related benefits and operating services and decreases in materials and supplies, travel and other charges, and debt service. The difference in original and final budgeted revenues in the general fund were due to an increase in ad valorem taxes, sales tax, federal

grants, other state grants, local funds, use of money and property and other revenues and decreases in state supplemental pay, civil and criminal fees, and feeding and keeping prisoners.

Differences between expenditures of the original budget and the final budget for the Detention Center Fund were due primarily to an increase in operating services and debt service and decreases in personal services and related benefits, materials and supplies and travel and other charges. The difference in original and final budgeted revenues in the Detention Center Fund were due to increases in ad valorem taxes, feeding and keeping prisoners, and other revenues and a decrease in use of money and property.

### **Capital Asset and Debt Administration**

**Capital assets.** The Tensas Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2021, amounts to \$4,836,28 (net of accumulated depreciation). This investment includes furniture, equipment, and weapons. There were no increases or decreases in capital assets for the year.

**Long-term debt.** At the end of the fiscal year, Tensas Parish Sheriff has outstanding revenue bonds of \$5,300,000. \$315,000 of these bonds were paid in the current year in accordance with the debt agreement. The Tensas Parish Sheriff contributes to a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare insurance for eligible retirees through the sheriff's group health insurance plan. Net OPEB obligation associated with the Retiree Health Plan at June 30, 2021 is \$3,957,451. Net Pension obligation associated with the Pension Plan at June 30, 2021 is \$1,211,354.

### **Requests for Information**

This financial report is designed to provide a general overview of the Tensas Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Tensas Parish Sheriff, Courthouse Building, St. Joseph LA 71282.

December 27, 2021



**BASIC FINANCIAL STATEMENTS**

## Statement A

TENSAS PARISH SHERIFF  
St. Joseph, LouisianaSTATEMENT OF NET POSITION  
June 30, 2021

<b>ASSETS</b>	
Cash and cash equivalents	\$5,542,412
Receivables	619,810
Due from other funds	12,266
Inventory	26,320
Capital assets (net of accumulated depreciation)	<u>4,836,628</u>
<b>TOTAL ASSETS</b>	<u>11,037,436</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension and OPEB related	<u>1,944,053</u>
<b>LIABILITIES</b>	
Accounts payable	235,879
Salaries payable	105,801
Interest payable	25,398
Withholdings payable	31,659
Due to other funds	3,167
Due to Sheriff	131,833
Net pension liability	1,211,354
Net OPEB obligation	3,957,451
Long-term liabilities:	
Due within one year	335,000
Due in more than one year	<u>4,965,000</u>
<b>TOTAL LIABILITIES</b>	<u>11,002,542</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension and OPEB related	<u>185,773</u>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	(463,372)
Unrestricted	<u>2,256,546</u>
<b>TOTAL NET POSITION</b>	<u>\$1,793,174</u>

See independent auditor's report and the related notes to the financial statements.

## Statement B

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
STATEMENT OF ACTIVITIES  
June 30, 2021

Public safety:	
Personal services	\$3,574,885
Operating services	1,077,869
Materials and supplies	1,473,137
Travel and other	19,419
Interest expense	346,505
Depreciation expense	162,908
Total Program Expenses	<u>6,654,723</u>
Program revenues:	
Charges for services:	
Commissions on licenses and taxes	1,434
Civil and criminal fees	54,350
Court attendance	1,700
Feeding and keeping prisoners	4,224,957
Other revenues	899,926
Total program revenues	<u>5,182,367</u>
Net Program Expenses	<u>(1,472,356)</u>
General revenues:	
Taxes:	
Ad valorem	1,895,389
Sales tax	138,091
Grants and contributions not restricted to specific programs:	
Federal sources	270,839
State sources:	
State revenue sharing (net)	33,350
State supplemental pay	98,242
Other	101,926
Local sources	95,527
Use of money and property	328,097
Total general revenues	<u>2,961,461</u>
Change in Net Position	1,489,105
<b>NET POSITION</b>	
Beginning of year	<u>304,069</u>
End of year	<u>\$1,793,174</u>

See independent auditor's report and the related notes to the financial statements.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
GOVERNMENTAL FUNDS

Balance Sheet, June 30, 2021

	.....MAJOR FUNDS.....		OTHER GOVERNMENTAL FUND	TOTAL
	GENERAL FUND	DETENTION CENTER FUND	COMMISSARY FUND	
<b>ASSETS</b>				
Cash and cash equivalents	\$2,000,143	\$3,235,580	\$306,689	\$5,542,412
Receivables	113,136	422,343	84,331	619,810
Due from other funds	99,685	2,133	10,903	112,721
Inventory			26,320	26,320
<b>TOTAL ASSETS</b>	<b>\$2,212,964</b>	<b>\$3,660,056</b>	<b>\$428,243</b>	<b>\$6,301,263</b>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities:				
Accounts payable	\$30,944	\$164,524	\$40,411	\$235,879
Salaries payable	44,111	61,690		105,801
Payroll deducts payable	31,659			31,659
Due to Sheriff	131,833			131,833
Due to other funds	4,224	99,386	12	103,622
Total Liabilities	242,771	325,600	40,423	608,794
Fund balance:				
Restricted public safety		3,334,456	387,820	3,722,276
Unassigned	1,970,193			1,970,193
Total fund balance	1,970,193	3,334,456	387,820	5,692,469
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$2,212,964</b>	<b>\$3,660,056</b>	<b>\$428,243</b>	<b>\$6,301,263</b>

See independent auditor's report and the related notes to the financial statements.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Reconciliation of Governmental Funds  
Balance Sheet to the Statement of Net Position

For the Year Ended June 30, 2021

Total Fund Balances at June 30, 2021 - Governmental Funds (Statement C)		\$5,692,469
Deferred outflows of resources		1,944,053
Cost of capital assets at June 30, 2021	\$6,380,361	
Less: Accumulated depreciation as of June 30, 2021	<u>(1,543,733)</u>	4,836,628
Long-term liabilities:		
Revenue Bonds payable	(5,300,000)	
Interest payable	(25,398)	
Net pension liability	(1,211,354)	
Net OPEB obligation	<u>(3,957,451)</u>	(10,494,203)
Elimination of interfund assets and liabilities:		
Due from other funds	100,455	
Due to other funds	<u>(100,455)</u>	
Deferred inflow of resources		<u>(185,773)</u>
Net Position at June 30, 2021 (Statement A)		<u>\$1,793,174</u>

See independent auditor's report and the related notes to the financial statements.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance

For the Year Ended June 30, 2021

	.....MAJOR FUNDS.....		OTHER GOVERNMENTAL FUND - COMMISSARY	TOTAL
	GENERAL FUND	DETENTION CENTER		
<b>REVENUES</b>				
Taxes				
Ad valorem	\$1,330,272	\$565,117		\$1,895,389
Sales tax	138,091			138,091
Intergovernmental revenues:				
Federal grants	270,839			270,839
State grants:				
State revenue sharing (net)	33,350			33,350
State supplemental pay	98,242			98,242
Other	101,926			101,926
Local grants	95,527			95,527
Fees, charges, and commissions for services:				
Commissions on licenses and taxes	1,434			1,434
Civil and criminal fees	54,350			54,350
Court attendance	1,700			1,700
Feeding and keeping of prisoners	1,405	4,223,552		4,224,957
Use of money and property	324,880	3,217		328,097
Other	2,853	1,425	\$817,368	821,646
Total revenues	<u>2,454,869</u>	<u>4,793,311</u>	<u>817,368</u>	<u>8,065,548</u>
<b>EXPENDITURES</b>				
Public safety:				
Current:				
Personal services and related benefits	1,499,719	1,644,976		3,144,695
Operating services	384,116	688,628	5,125	1,077,869
Materials and supplies	117,599	914,346	441,192	1,473,137
Travel and other charges	19,039	380		19,419
Debt service		663,200		663,200
Total expenditures	<u>2,020,473</u>	<u>3,911,530</u>	<u>446,317</u>	<u>6,378,320</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	434,396	881,781	371,051	1,687,228
<b>OTHER FINANCING SOURCE (Use):</b>				
Operating transfer in	150,000			150,000
Operating transfer out			(150,000)	(150,000)
Total Other Financing Source (Use)	<u>150,000</u>	NONE	<u>(150,000)</u>	NONE



(Continued)

Statement D

TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL FUND  
 Statement of Revenues, Expenditures, and  
 Changes in Fund Balance

	.....MAJOR FUNDS.....		OTHER	TOTAL
	GENERAL FUND	DETENTION CENTER	GOVERNMENTAL FUND- COMMISSARY	
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE</b>	\$584,396	\$881,781	\$221,051	\$1,687,228
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>1,385,797</u>	<u>2,452,675</u>	<u>166,769</u>	<u>4,005,241</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$1,970,193</u>	<u>\$3,334,456</u>	<u>\$387,820</u>	<u>\$5,692,469</u>

(Concluded)

See independent auditor's report and the related notes to the financial statements.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Reconciliation of Governmental Funds  
Statement of Revenue, Expenditures, and Changes  
in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2021

Total net change in fund balances - governmental funds (Statement D)	\$1,687,228
Amounts reported for governmental activities in the Statement of Activities are different because:	
The payments on the revenue bonds are treated in governmental activities as other financing sources and uses, whereas those transactions are not reported in the government wide statement of activities but are carried to the statement of net position.	315,000
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	(286,369)
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	1,695
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the period.	(162,908)
Non-employer contributions to cost-sharing pension plan	78,280
Pension expense	<u>(143,821)</u>
Change in net position of governmental activities (Statement B)	<u>\$1,489,105</u>

See independent auditor's report and the related notes to the financial statements.



TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Statement of Fiduciary Net Position

June 30, 2021

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUNDS	TOTAL
<b>ASSETS</b>					
Cash and cash equivalents	\$44,355	\$7,061	\$120,298	\$180,429	\$352,143
Accounts receivable	1,293		1,314	387	2,994
Due from other funds	15			3,152	3,167
	<u>\$45,663</u>	<u>\$7,061</u>	<u>\$121,612</u>	<u>\$183,968</u>	<u>\$358,304</u>
<b>LIABILITIES</b>					
Unsettled deposits due to:					
Other funds	\$968		\$2,026	\$9,272	\$12,266
Accounts payable			21		21
Others	44,695	\$7,061	119,565	174,696	346,017
Total Liabilities	<u>\$45,663</u>	<u>\$7,061</u>	<u>\$121,612</u>	<u>\$183,968</u>	<u>\$358,304</u>

See independent auditor's report and the related notes to the financial statements.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2021

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUNDS	TOTAL
<b>UNSETTLED BALANCES</b>					
<b>AT BEGINNING OF YEAR</b>	\$48,832	\$3,899	\$91,262	\$27,068	\$171,061
<b>ADDITIONS</b>					
Deposits :					
Fines, bond forfeitures and costs			297,362		297,362
Garnishments		22,442			22,442
Taxes, fees, etc. paid to tax collector	7,344,902				7,344,902
Other additions		3,162		1,233,616	1,236,778
Total additions	7,344,902	25,604	297,362	1,233,616	8,901,484
Total	7,393,734	29,503	388,624	1,260,684	9,072,545
<b>REDUCTIONS</b>					
Deposits, taxes, fees, etc. settled to:					
Tensas Parish:					
Sheriff's General Fund	1,938,618	2,455	42,154		1,983,227
Clerk of Court	630		17,246		17,876
Police jury	1,694,197		73,676		1,767,873
School board	2,168,502				2,168,502
Assessor	395,687				395,687
Communications District (911)	181,454				181,454
Council on Aging	121,539				121,539
Louisiana Department of Agriculture	9,497				9,497
Louisiana Tax Commission	7,593				7,593
Levee district	182,440				182,440
District Attorney			52,309		52,309
Indigent defender board			35,128		35,128
Judicial Expense fund			2,975		2,975
Fire district no. 1	416,240				416,240
Litigants		19,987			19,987
Northwest Louisiana Crime Lab			21,498		21,498
Commission on Law Enforcement			8,909		8,909
LTHSP			1,981		1,981
CMIS			1,772		1,772
Pension funds	201,112				201,112
Other reductions	31,530		11,411	1,085,988	1,128,929
Total reductions	7,349,039	22,442	269,059	1,085,988	8,726,528
<b>UNSETTLED BALANCES</b>					
<b>AT END OF YEAR</b>	\$44,695	\$7,061	\$119,565	\$174,696	\$346,017

See independent auditor's report and the related notes to the financial statements.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended June 30, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

The sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

The accompanying financial statements of the Tensas Parish Sheriff have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis -for State and Local Governments*, issued in June 1999.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Tensas Parish Police Jury is the financial reporting entity for Tensas Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Tensas Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit

## TENSAS PARISH SHERIFF

St. Joseph, Louisiana

### Notes to the Financial Statements (Continued)

within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the building in which the sheriff's office is located and provides partial funding for equipment, furniture and supplies of the sheriff's office, the sheriff was determined to be a component unit of the Tensas Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Tensas Parish financial reporting entity.

## **B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS**

The sheriff's basic financial statements include both government-wide (reporting the sheriff as a whole) and fund financial statements (reporting the sheriff's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the sheriff are classified as governmental.

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the sheriff, except for fiduciary funds. Fiduciary funds are reported in the Statement of Fiduciary Net Position and in the Statement of Changes in Fiduciary Net Position at the fund financial statement level.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position are reported in three

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

**Program Revenues** - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the sheriff's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

**Allocation of Indirect Expenses** - The sheriff reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

**C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS**

The financial transactions of the sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Fund financial statements report detailed information about the sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:



## TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

### **Governmental Fund Types**

**Major Funds** - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the sheriff and is used to account for the operations of the sheriff's office. The various fees and charges due to the sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund. The Detention Center Fund is used to account for the proceeds of specific revenue sources such as state and parish funds for maintaining state and parish prisoners. Those revenues are restricted to expenditures for specified purposes.

**Non-Major Fund** - The Commissary Fund accounts for the purchase and resale of personal items to the inmates of the detention center.

### **Fiduciary Fund Type - Agency Funds**

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the accrual basis of accounting.

## **D. BASIS OF ACCOUNTING**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

### **1. Accrual:**

Both governmental and fiduciary type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

### **2. Modified Accrual:**

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial

## TENSAS PARISH SHERIFF

St. Joseph, Louisiana

### Notes to the Financial Statements (Continued)

statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

#### **Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the sheriff is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, intergovernmental revenue and fees, charges, and commissions for services are treated as susceptible to accrual.

#### **Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

**E. CASH AND CASH EQUIVALENTS**

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2021, the sheriff has cash and equivalents (book balances) totaling \$5,894,555 as follows:

Demand deposits	\$5,143,948
Time deposits	750,157
Petty cash	<u>450</u>
Total	<u>\$5,894,555</u>

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Sheriff's name. The Sheriff does not have a policy concerning custodial risk.

Cash and cash equivalents (bank balances) at June 30, 2021, are secured as follows:

Bank balances	<u>\$6,177,700</u>
Federal deposit insurance	\$1,748,937
Pledged securities (uncollateralized)	<u>5,340,789</u>
Total	<u>\$7,089,726</u>

**F. CAPITAL ASSETS**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The sheriff maintains a threshold level of \$500 for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the sheriff, no salvage value is taken into consideration for depreciation purposes. All capital



TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 Notes to the Financial Statements (Continued)

assets, other than land, are depreciated using the straight-line method over the following useful lives:

	<u>Estimated</u>
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

**G. RISK MANAGEMENT**

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2021.

**H. VACATION AND SICK LEAVE**

All employees are granted from 10 days of vacation leave each year, depending on length of service. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. Sick leave is granted on a case-by-case basis, at the discretion of the sheriff.

**I. SALES AND USE TAXES**

On October 18, 1997, voters of the parish approved a one-half of one percent (1/2%) sales and use tax to be collected indefinitely. The proceeds of the tax, after paying reasonable and necessary costs of collection, is dedicated to operation of the law enforcement district. The Tensas Parish School Board acts as the collecting agent for the purpose of administration and collection of the tax. For its services, the school board receives reasonable and necessary costs of collection. Every agency that the school board collects a tax for pays a pro-rata share of the collection agency's expenses based on the amount of tax actually collected for them.

**J. PENSION PLANS**

The Tensas Parish Sheriff's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 6. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the

## TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

### K. EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Sheriff reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned and unassigned amounts are available, the Sheriff reduces committed amounts first, followed by assigned amounts and the unassigned amounts.

In the fund financial statements, governmental fund equity is classified as fund balance. The Sheriff adopted GASB Statement 54 for the year ended June 30, 2021. As such, fund balances of the governmental funds are classified as follows:

*Nonspendable* - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

*Restricted* - represents balances where constraints have been established by parties outside the Sheriff's office or imposed by law through constitutional provisions or enabling legislation.

## TENSAS PARISH SHERIFF

St. Joseph, Louisiana

### Notes to the Financial Statements (Continued)

*Committed* - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Sheriff's highest level of decision-making authority.

*Assigned* - represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

*Unassigned* - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

The General Fund has an unassigned fund balance of \$1,970,193. If applicable, the Sheriff would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds. The Sheriff considers restricted amounts have been spent when an expenditure has been incurred for the purpose for which both restricted and unrestricted fund balance is available.

#### **L. INTERFUND TRANSACTIONS**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

#### **M. ELIMINATION AND RECLASSIFICATIONS**

In the process of aggregating data for the Statement of Net Position and the Statement of Activities some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

#### **N. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisitions of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

**O. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**2. LEVIED TAXES**

The Sheriff levied the following millages for ad valorem taxes for 2020:

Constitutional	11.46	indefinite
Law Enforcement Sheriff	11.29	expires 2027
Sheriff - Detention Center	<u>9.99</u>	expires 2026
Total	<u><u>32.74</u></u>	

The taxes are normally collected in December of the current year and January and February of the ensuing year. Property taxes are recorded as receivables and revenues in the year assessed. The property tax calendar is as follows:

Assessment date	January 1
Levy date	June 30
Tax bills mailed	October 23
Total taxes due	December 31
Penalties & interest added	January 15 of ensuing year
Tax Sale	August 5 of ensuing year

The assessed value was \$62,821,065 in 2020. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer’s primary residence from parish property tax. In 2020, this homestead exemption was \$5,205,740 of the total assessed value. The following are the principal taxpayers for the parish:

	2020 Assessed Valuation	% of Total Assessed Valuation
American River Trans. Co.	\$13,695,700	21.80%
Cross Keys Bank	1,970,909	3.14%
Entergy Louisiana, Inc.	1,740,410	2.77%
Plains Pipeline LP	1,155,600	1.84%
Tensas State Bank	<u>778,577</u>	<u>1.24%</u>
Total	<u><u>\$19,343,216</u></u>	<u><u>30.79%</u></u>

TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 Notes to the Financial Statements (Continued)

**3. RECEIVABLES**

The receivables of \$622,804 at June 30, 2021, are as follows:

<u>Class of receivables:</u>	<u>General Fund</u>	<u>Detention Center</u>	<u>Other Governmental</u>	<u>Total</u>
Taxes - Sales and use	\$11,367			\$11,367
Intergovernmental revenues:				
Federal grants	11,563			11,563
Other state grants	53,804			53,804
Local funds	7,778			7,778
Fees, charges, and commissions for services:				
Civil and criminal fees	4,921			4,921
Feeding and keeping prisoners		\$422,343		422,343
Miscellaneous	23,703		\$87,325	111,028
Total	<u>\$113,136</u>	<u>\$422,343</u>	<u>\$87,325</u>	<u>\$622,804</u>

**4. ON-BEHALF PAYMENTS**

Certain employees of the Tensas Parish Sheriff receive supplemental pay from the State. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled \$98,242.

**5. DUE FROM/TO OTHER FUNDS**

Individual balances due from/to other funds at June 30, 2021, are as follows:

	<u>Due To</u>	<u>Due From</u>
General Fund:		
Detention Center Fund	\$2,127	\$6,869
Detention Center Fund - Payroll		89,810
Criminal Fund		2,026
Inmate Fund	2,082	
Commissary		12
Tax Collector	15	968
Detention Center Fund:		
General Fund	6,869	2,127
General Fund - Payroll	89,810	
Commissary	1,637	
Inmate Fund	1,070	

TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 Notes to the Financial Statements (Continued)

	<u>Due To</u>	<u>Due From</u>
Work Release		\$6
Criminal Fund - General Fund	\$2,026	
Commissary:		
General Fund	12	
General Fund		1,637
Inmate Fund		9,266
Inmate Fund :		
General Fund		1,070
Detention Center Fund		2,082
Commissary	9,266	
Work Release - Detention Center	6	
Tax Collector:		
General Fund	968	15
Total	<u>\$115,888</u>	<u>\$115,888</u>

**6. INTERFUND TRANSACTIONS (FFS LEVEL ONLY)**

**Transfers In/Out**

	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$150,000	
Commissary		\$150,000
Total	<u>\$150,000</u>	<u>\$150,000</u>

Transfers were made from the Nonmajor Commissary Fund to the General Fund for sheriffs commissary commission revenues.

**7. CHANGES IN CAPITAL ASSETS**

A summary of changes in office furnishings and equipment for the year ended June 30, 2021, follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
General Fund				
Vehicles	\$611,274			\$611,274
Weapons	9,386			9,386
Equipment	114,110			114,110
Sub-total General Fund	<u>734,770</u>	<u>NONE</u>	<u>NONE</u>	<u>734,770</u>
Detention Center Vehicles				
Buildings	5,330,000			5,330,000
Vehicles	315,590			315,590
Sub-total Detention Center	<u>5,645,590</u>	<u>NONE</u>	<u>NONE</u>	<u>5,645,590</u>



TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 Notes to the Financial Statements (Continued)

Total assets	\$6,380,360	NONE	NONE	\$6,380,360
Less accumulated depreciation	1,380,824	\$162,908	NONE	1,543,732
Net capital assets	<u>\$4,999,536</u>	<u>(\$162,908)</u>	<u>NONE</u>	<u>\$4,836,628</u>

Depreciation expense of \$162,908 was charged to the public safety function.

**8. NOTE DISCLOSURES AND REQUIRED SUPPLEMENTARY INFORMATION FOR A COST-SHARING EMPLOYER**

The Sheriff contributes to the Sheriffs' Pension and Relief Fund (Fund) which is a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of the sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriff's Pension and Relief Fund's office. Membership in the Fund is required for all eligible sheriffs and deputies. The Fund issues an annual publicly available financial report that includes financial statements and required supplementary information for the Fund, which can be obtained at [www.lla.state.la.gov](http://www.lla.state.la.gov).

***Summary of Significant Accounting Policies.***

The Sheriffs' Pension and Relief Fund prepares its employer schedules in accordance with Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service. It also provides methods to calculate participating employer's proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows.

The Sheriffs' Pension and Relief Fund's employer schedules were prepared using the accrual basis of accounting. Employer contributions, for which the employer allocations are based, are recognized in the period in which the employee is compensated for services performed.

***Plan Fiduciary Net Position.***

Plan fiduciary net position is a significant component of the Fund's collective net pension liability. The Fund's plan fiduciary net position was determined using the accrual basis of accounting. The Fund's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the Fund's investments. Accordingly, actual results may differ from estimated amounts.

## TENSAS PARISH SHERIFF

St. Joseph, Louisiana  
Notes to the Financial Statements (Continued)

### *Pension Amount Netting.*

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

### *Plan Description.*

The Fund was established for the purpose of providing retirement benefits for employees of sheriffs' offices throughout the State of Louisiana, employees of Louisiana Sheriffs' Association and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Substantially all employees of the Tensas Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (Fund), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

### *Plan Benefits*

#### Retirement Benefits

For members who become eligible for membership on or before December 31, 2011: Members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to 3.33 percent of their final-average compensation multiplied by his years of creditable service, not to exceed 100% of average final compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

For a member whose first employment making him eligible for membership in the system began on or after January 1, 2012: Members with twelve years of creditable service may retire at age sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service; the accrual rate is 3.33 percent. The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty.



## TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

For a member whose first employment making him eligible for membership in the system began on or before June 30, 2006, final average compensation is based on the average monthly earnings during the highest thirty-six consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the thirty-six month period shall not exceed 125% of the preceding twelve-month period.

For a member whose first employment making him eligible for membership in the system began after June 30, 2006 and before July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty month period shall not exceed 125% of the preceding twelve-month period.

For a member whose first employment making him eligible for membership in the system began on or after July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty month period shall not exceed 115% of the preceding twelve-month period.

### Disability Benefits

A member is eligible to receive disability benefits if he has at least ten years of creditable service when a non-service related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of 1) a sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability or 2) the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

### Survivor Benefits

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the members' final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

benefits payable to surviving children shall be extended through age twenty-three, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

Deferred Benefits:

The Fund does provide for deferred benefits for vested members who terminate before being eligible for retirement. Benefits become payable once the member reaches the appropriate age for retirement.

Back Deferred Retirement Option Plan (Back-DROP)

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement the member's maximum monthly retirement benefit is based upon his service, final average compensation and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible or to rollover the assets to another qualified plan.

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2021, the actual employer contribution rate was 12.25%.

In accordance with state statute, the Fund also receives ad valorem taxes, insurance premium taxes, and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contribution revenue for the year ended June 30, 2020 was \$78,280.

The Sheriff's contractually required composite contribution rate for the year ended June 30, 2020 was 12.25% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. The Tensas Parish Sheriff's contributions to the Fund for the years ended June 30, 2021 and 2020 were \$152,513 and \$158,281, respectively, equal to the required contributions for each year.

TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 Notes to the Financial Statements (Continued)

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

For the years ending June 30, 2021 and 2020, the Sheriff reported a liability of \$1,211,354 and \$824,242, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and 2019, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriffs' proportion of the net pension liability was based on a projection of the Sheriffs' long-term share of contributions to the pension plan relative to the projected contributions of all participating sheriffs', actuarially determined. At June 30, 2020, the Sheriffs' proportion was .1750 percent, which was a decrease of .0008 from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Sheriff recognized pension expense of \$296,584. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience		\$141,583
Changes in assumptions	\$297,739	
Net difference between projected and actual earnings on pension plan	291,444	
Changes in employer's proportion of beginning NPL	59,433	20,506
Differences between employer and proportionate share of contributions	54	581
Sheriff contributions subsequent to the measurement date	152,513	
Total	\$801,183	\$162,670

\$152,513 reported as deferred outflows of resources related to pensions resulting from the Tensas Parish Sheriffs' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2021	\$72,380
2022	135,012
2023	148,486
2024	114,235
2025	15,887
Total	\$486,000

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

**Actuarial assumptions.** The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2020
Actuarial cost Method	Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	7.00%, net of investment expense
Discount Rate	7.00%
Projected salary increases	5.0% (2.50% inflation, 2.50% merit)
Mortality rates	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p>
Expected remaining service lives	2020 - 6 years, 2019 - 6 years, 2018 - 6 years, 2017 - 7 years, 2016 - 7 years, 2015 - 6 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund’s liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The discounted rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates approved by PRSAC taking into

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

consideration the recommendation of the Fund’s actuary. Based on those assumptions, the Fund’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Asset Class	Expected Rate of Return		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	62%	6.8%	4.2%
Fixed Income	23	2.4	0.6
Alternative Investments	15	4.7	0.7
Totals	100%		5.5
Inflation			2.4
Expected Arithmetic Nominal Return			7.9%

*Sensitivity of the Sheriffs’ proportionate share of the net pension liability to changes in the discount rate.* The following presents the net pension liability of the participating employers calculated using the discount rate of 7.00%, as well as what the employers’ net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Sheriffs’ proportionate share of the net pension liability	\$2,200,240	\$1,211,354	\$386,672

**Payables to the Pension Plan**

The financial statements include a payable to the pension plan of \$22,812, which is the legally required contribution due at June 30, 2021. This amount is recorded in accrued expenses.



TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

**9. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

*Plan Description.* The Tensas Parish Sheriff’s Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The Tensas Parish Sheriff’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

*Benefits Provided* - Medical and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical coverage for the retiree (not dependents)/ Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age or, age 55 and 15 years of service.

Life insurance coverage is continued to retirees based on a blended rate for active employees and retirees. The employer pays 100% of the cost of the first \$10,000 of life insurance after retirement. The retiree may elect to continue additional voluntary insurance amounts in force at time of retirement, subject to an age-related reduction formula (reducing to 75% at age 65 and 50% at age 70.) The retiree pays for the additional voluntary insurance but both that cost and the employer cost are based on the blended active/retired rate and there is thus an implied subsidy. We have assumed that 60%of currently active employees will elect to continue the voluntary additional life insurance after retirement.

*Employees covered by benefit terms* - At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	7
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	34
Total employees	<u>41</u>

**Total OPEB Liability**

The Sheriff’s total OPEB liability of \$3,957,451 was measured as of June 30, 2021 and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and other inputs* - The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.0%
Salary increases	3.0%, including inflation
Prior Discount Rate	2.21%
Discount rate	2.16%,
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%
Mortality	SOA RP-2014 Table

TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 Notes to the Financial Statements (Continued)

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2021, the end of the applicable measurement period.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2021.

**Changes in the Total OPEB Liability**

Balance at June 30, 2020	\$3,605,179
Changes for the year:	
Service cost	110,997
Interest	80,901
Differences between expected and actual experience	169,010
Changes in assumptions	32,243
Benefit payments and net transfers	<u>(40,879)</u>
Net Changes	<u>352,272</u>
Balance at June 30, 2021	<u><u>\$3,957,451</u></u>

*Sensitivity of the total OPEB liability to changes in the discount rate* - The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate:

	<b>1.0% Decrease (1.16%)</b>	<b>Current Discount Rate (2.16%)</b>	<b>1.0% Increase (3.16%)</b>
<u>Total OPEB liability</u>	<u>\$4,750,881</u>	<u>\$3,957,451</u>	<u>\$3,334,807</u>

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates* - The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current discount rate:

	<b>1.0% Decrease (4.5%)</b>	<b>Current Discount Rate (5.5%)</b>	<b>1.0% Increase (6.5%)</b>
<u>Total OPEB liability</u>	<u>\$3,419,515</u>	<u>\$3,957,451</u>	<u>\$4,637,679</u>

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2021, the Sheriff recognized OPEB expense of \$310,348. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 Notes to the Financial Statements (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual expenditures	\$474,401	(\$23,103)
Changes in assumptions	668,468	NONE
Total	<u>\$1,142,870</u>	<u>(\$23,103)</u>

Amounts reported as deferred outflows of resources and deferred inflows resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:		
2022		\$135,350
2023		135,350
2024		135,350
2025		135,350
2026		135,350
Thereafter		\$443,015

**10. LONG-TERM DEBT**

On July 21, 2017, the sheriff issued \$6,340,000 in revenue bonds with interest rates ranging from 5.0 to 5.75 percent. The net proceeds of \$5,971,450 (after payment of underwriting fees and other issuance costs) were used for the purpose of prepaying the obligations of the issuer pursuant to the lease agreement (with option to purchase) and shall be exchanged for outstanding certificates and in full satisfaction thereof. The court has approved and authorized the prior trustee to take such action as is reasonably necessary to effectuate the financial restructuring consistent with the terms set forth in the bond resolution. In accordance with the order of the court, the exchange bonds are being issued for the purpose of prepaying the obligations of the issuer pursuant to the lease and are for an amount less than the original outstanding lease.

The bonds are secured by and payable solely from the income, revenues (excluding funds derived from the provision of telephone services and the ownership or operation of commissary facilities), and receipts to be derived from the operation of the Detention Center, including the revenues of a ten (10.00) mills ad valorem tax.

The following is a summary of long-term obligation transactions for the year ended June 30, 2021:



TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 Notes to the Financial Statements (Continued)

	<u>Revenue Bonds</u>
Long-term obligations, June 30, 2020	\$5,615,000
Additions	NONE
Deletions	<u>(315,000)</u>
Long-term obligations, June 30, 2021	<u>\$5,300,000</u>

Revenue bonds payable at June 30, 2021, are comprised of the following individual issues:

\$2,100,000 - dated July 21, 2017. Principal is due in semi annual installments of \$50,000 to \$215,000 through December 1, 2031, with interest at 5.00 per cent. Debt retirement payments are made from the Detention Center Fund.	\$1,720,000
\$3,150,000 - dated July 21, 2017. The principal is due in semi annual installments of \$65,000 to \$350,000 through December 1, 2031, with interest at 6.75 per cent. Debt retirement payments are made from the Detention Center Fund.	2,640,000
\$180,000 - dated July 21, 2017. The principal is due in semi annual installments of \$5,000 to \$55,000 through December 1, 2031, with interest at 5.00 per cent. Debt retirement payments are made from the Detention Center Fund.	145,000
\$910,000 - dated July 21, 2017. The principal is due in semi annual installments of \$30,000 to \$330,000 through December 1, 2031, with interest at 6.75 per cent. Debt retirement payments are made from the Detention Center Fund.	<u>795,000</u>
Total revenue bonds	<u>\$5,300,000</u>

The annual requirements to amortize outstanding bonds total at June 30, 2021 are as follows:

<u>Year Ended June 30:</u>	<u>Totals</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$335,000	\$320,575
2023	350,000	300,113
2024	370,000	278,556
2025	395,000	255,781
2026	420,000	231,450
2027-2031	<u>3,430,000</u>	<u>768,163</u>
Total	<u>\$5,300,000</u>	<u>\$2,154,638</u>

The annual requirements to amortize outstanding bonds by issue at June 30, 2021 are as follows:

TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 Notes to the Financial Statements (Continued)

Year Ended June 30:	Issue of 2017A		Issue of 2017B		Issue of 2017C		Issue of 2017D	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$120,000	\$84,500	\$175,000	\$175,163	\$10,000	\$7,250	\$30,000	\$53,662
2023	125,000	78,375	180,000	163,350	10,000	6,750	35,000	51,637
2024	135,000	72,000	190,000	151,031	10,000	6,250	35,000	49,275
2025	140,000	65,250	205,000	137,869	10,000	5,750	40,000	46,913
2026	145,000	58,125	1,240,000	123,863	10,000	5,250	45,000	44,213
2027-2031	1,055,000	178,000	650,000	386,437	95,000	20,125	610,000	183,600
Total	<u>\$1,720,000</u>	<u>\$536,250</u>	<u>\$2,640,000</u>	<u>\$1,137,713</u>	<u>\$145,000</u>	<u>\$51,375</u>	<u>\$795,000</u>	<u>\$429,300</u>

**11. TAX COLLECTOR ENDING CASH BALANCE**

At June 30, 2021, the tax collector has cash and equivalents (book balances) of \$44,315.

Federal In Lieu of Taxes	\$41,840
Ad valorem taxes	1,399
Interest on tax account	1,076
Total	<u>\$44,315</u>

**12. AD VALOREM TAXES COLLECTED**

The tax collector has collected and disbursed the following taxes for the year ended June 30, 2021, by taxing body as follows:

Louisiana Forestry Service	\$9,489
Louisiana Tax Commission	7,593
Tensas Parish Assessor	379,243
Tensas Parish Police Jury	1,635,407
Tensas Parish School Board	2,105,244
Tensas Parish Sheriff	1,844,048
Tensas Parish Communications District (911)	178,684
Tensas Parish Council on Aging	119,684
Fifth District Levee Board	172,794
Fire District No. 1	406,909
Lake Bruin Recreation & Water	22,425
Total	<u>\$6,881,520</u>

**13. TAX UNCOLLECTED AND UNSETTLED**

The tax collector has collected and disbursed the taxes for the year ended June 30, 2021, by taxing bodies.

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

**14. LITIGATION AND CLAIMS**

At June 30, 2021, the Tensas Parish Sheriff is not involved in any lawsuits. The Emerald Management Company was operating the detention center and at that time there was an agreement with the sheriff's office to pay the debt payment on the certificates of indebtedness. They did not make the payments for the three years ended 2010, 2011 and 2012. The legal council is in the process of filing a lawsuit for the amount of the debt service payments.

**15. EXPENDITURES OF THE SHERIFF'S OFFICE  
PAID BY THE PARISH POLICE JURY**

The Tensas Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Tensas Parish Police Jury.

**16. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through December 27, 2021, which is the date the financial statements were available to be issued, and it has been determined that one significant event requires disclosure. The COVID-19 outbreak in the United States and Louisiana has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and whether those closings will precipitate a wider economic recession. As a result, the related financial impact on the Tensas Parish Sheriff and the duration cannot be estimated at this time.

**REQUIRED SUPPLEMENTARY INFORMATION**

**PART II**

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
For the Year Ended June 30, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>				
Taxes				
Ad valorem	\$1,250,800	\$1,330,272	\$1,330,272	
Sales tax	130,000	138,000	138,091	\$91
Intergovernmental revenues:				
Federal grants	42,500	268,719	270,839	2,120
State grants:				
State revenue sharing (net)	33,000	33,300	33,350	50
State supplemental pay	95,000	92,500	98,242	5,742
Other	100,300	102,700	101,926	(774)
Local funds	85,000	96,065	95,527	(538)
Fees, charges, and commissions for services:				
Commissions on licenses and taxes	1,350	1,520	1,434	(86)
Civil and criminal fees	65,000	52,500	54,350	1,850
Court attendance	1,500	1,600	1,700	100
Feeding and keeping prisoners	32,000	4,000	1,405	(2,595)
Use of money and property	111,500	291,000	324,880	33,880
Other	3,850	5,300	2,853	(2,447)
Total revenues	<u>1,951,800</u>	<u>2,417,476</u>	<u>2,454,869</u>	<u>37,393</u>
<b>EXPENDITURES</b>				
Public safety:				
Current:				
Personal services and benefits	1,515,794	1,541,500	1,499,719	41,781
Operating services	299,950	360,000	384,116	(24,116)
Materials and supplies	230,000	155,000	117,599	37,401
Travel and other charges	5,500	4,000	19,039	(15,039)
Debt service	57,000			
Total expenditures	<u>2,108,244</u>	<u>2,060,500</u>	<u>2,020,473</u>	<u>40,027</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(156,444)</u>	<u>356,976</u>	<u>434,396</u>	<u>77,420</u>
<b>OTHER FINANCING SOURCE-</b>				
Operating Transfer In	150,000	150,000	150,000	
Total Other Financing Source	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>NONE</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES</b>	<u>(6,444)</u>	<u>506,976</u>	<u>584,396</u>	<u>77,420</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,075,654</u>	<u>1,386,000</u>	<u>1,385,797</u>	<u>(203)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$1,069,210</u>	<u>\$1,892,976</u>	<u>\$1,970,193</u>	<u>\$77,217</u>

(Continued)

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

BUDGETARY COMPARISON SCHEDULE  
DETENTION CENTER  
For the Year Ended June 30, 2021

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL (BUDGETARY BASIS)</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>				
Taxes - ad valorem	\$533,000	\$555,000	\$565,117	\$10,117
Fees, charges, and commissions for services -				
Feeding and keeping of prisoners	3,855,000	4,218,648	4,223,552	4,904
Use of money and property	25,000	2,450	3,217	767
Other revenues	500	4,100	1,425	(2,675)
Total revenues	<u>4,413,500</u>	<u>4,780,198</u>	<u>4,793,311</u>	<u>13,113</u>
<b>EXPENDITURES</b>				
Personal services and benefits	2,137,350	1,655,500	1,644,976	10,524
Operating services	900,150	915,000	688,628	226,372
Materials and supplies	837,000	685,000	914,346	(229,346)
Travel and other charges	4,700	1,200	380	820
Debt service	426,000	637,000	663,200	(26,200)
Total expenditures	<u>4,305,200</u>	<u>3,893,700</u>	<u>3,911,530</u>	<u>(17,830)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	108,300	886,498	881,781	(4,717)
<b>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</b>	<u>269,606</u>	<u>2,453,000</u>	<u>2,452,675</u>	<u>(325)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$377,906</u>	<u>\$3,339,498</u>	<u>\$3,334,456</u>	<u>(\$5,042)</u>

(Concluded)

See independent auditor's report and the related notes to the financial statements.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

NOTES TO BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2021

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Tensas Parish Sheriff's office during the month of June for comments from taxpayers. The budget is then legally adopted by the sheriff and amended during the year, as necessary. The budget is established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.



Tensas Parish Sheriff  
 Schedule of Changes in Net OPEB Liability and Related Ratios  
 FYE June 30, 2021

<b>Total OPEB Liability</b>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Service cost	\$96,206	\$94,017	\$143,689	\$110,997
Interest	75,020	77,009	85,086	80,901
Changes of benefits terms	NONE	NONE	NONE	NONE
Differences between expected and actual experience	(30,212)	106,694	296,851	169,010
Changes of assumptions	NONE	40,024	759,112	32,243
Benefit payments	(36,853)	(38,880)	(38,748)	(40,879)
Net change in total OPEB liability	104,161	278,864	1,245,990	352,272
Total OPEB liability - beginning	<u>1,976,164</u>	<u>2,080,325</u>	<u>2,359,189</u>	<u>3,605,179</u>
Total OPEB liability - ending	<u>\$2,080,325</u>	<u>\$2,359,189</u>	<u>\$3,605,179</u>	<u>\$3,957,451</u>
Covered employee payroll	\$996,360	\$1,026,251	\$1,268,400	\$1,306,452
Net OPEB liability as a percentage of covered-employee payroll	208.79%	229.88%	284.23%	302.92%
<i>Benefit Changes</i>	None	None	None	None
<i>Changes in Assumptions:</i>				
<i>Discount Rate</i>	3.62%	3.50%	2.21%	2.16%
<i>Mortality</i>	RP-2000	RP-2000	RP-2014	RP-2014
<i>Trend</i>	5.50%	5.50%	Variable	Variable

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report and the related notes to the financial statements.

**Tensas Parish Sheriff**  
**Schedule of Employer's Share of Net Pension Liability**  
**June 30, 2021**

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.170980%	\$677,082	\$1,109,887	61.00%	87.34%
2015	0.161854%	\$721,467	\$1,073,118	67.23%	86.61%
2016	0.158525%	\$1,006,142	\$1,084,045	92.81%	82.09%
2017	0.151151%	\$654,525	\$1,046,938	62.52%	88.49%
2018	0.161257%	\$618,364	\$1,109,887	55.71%	90.41%
2019	0.174250%	\$824,242	\$1,215,139	67.83%	88.91%
2020	0.175022%	\$1,211,354	\$1,292,089	93.75%	84.73%

\* Amounts presented were determined as of the measurement date (previous fiscal year end).

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report and the related notes to the financial statements.

**Tensas Parish Sheriff**  
**Schedule of Employer Contributions**  
**June 30, 2021**

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$151,687	\$151,687	\$0	\$1,109,887	13.67%
2015	\$152,919	\$152,919	\$0	\$1,073,118	14.25%
2016	\$149,046	\$149,046	\$0	\$1,084,045	13.75%
2017	\$138,719	\$138,719	\$0	\$1,046,938	13.25%
2018	\$141,511	\$141,511	\$0	\$1,109,887	12.75%
2019	\$149,020	\$149,020	\$0	\$1,215,139	12.25%
2020	\$158,281	\$158,281	\$0	\$1,292,089	12.25%

\* Amounts presented were determined as of the end of the fiscal year.

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report and the related notes to the financial statements.

**OTHER SUPPLEMENTARY INFORMATION**

**PART III**

STATE OF LOUISIANA

PARISH OF TENSAS

**AFFIDAVIT**  
**RICKEY A. JONES, SHERIFF OF TENSAS PARISH**

BEFORE ME, the undersigned authority, personally came and appeared, RICKEY A. JONES, SHERIFF OF TENSAS PARISH, State of Louisiana, who after being duly sworn, deposed and said:

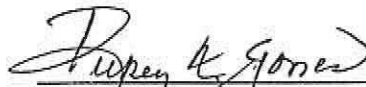
The following information is true and correct:

\$44,315 is the amount of cash on hand in the tax collector account on June, 30, 2021.


He further deposed and said:

All itemized statements of the amount of taxes collected for the tax year, 2020, by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.

  
\_\_\_\_\_  
RICKEY A. JONES, SHERIFF  
SHERIFF & EX-OFFICIO TAX COLLECTOR

SWORN to and subscribed before me, Notary, this 27<sup>th</sup> day of December, 2021, in my office in St. Joseph, Louisiana.

  
\_\_\_\_\_  
NECCI R. GREGORY, NOTARY PUBLIC #59418  
TENSAS PARISH, LOUISIANA

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended June 30, 2021

RICKEY JONES, SHERIFF

PURPOSE	AMOUNT
Salary	\$139,721
Salary due to sheriff	5,419
Expense allowance	15,076
Benefits-insurance	10,649
Benefits-retirement	32,276
Other - cellphone	1,800
Other membership fees	100
Membership dues-Sheriff's Association	12,978

See independent auditor's report.

TENSAS PARISH SHERIFF  
 St. Joseph, Louisiana  
 JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY  
 For the Year Ended June 30, 2021

CASH BASIS PRESENTATION	First Six Month Period Ended 12/30/2020	Second Six Month Period Ended 6/30/2021
<b>Receipts From:</b>		
Tensas Parish Police Jury, Criminal Court Costs/Fees	\$646	\$1,054
<b>Subtotal Receipts</b>	<u>\$646</u>	<u>\$1,054</u>
<b>Total: Ending Balance of Amounts collected but not Received</b>	<u>NONE</u>	<u>NONE</u>

See independent auditor's report.



TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY  
For the Year Ended June 30, 2021

CASH BASIS PRESENTATION	First Six Month Period Ended 12/30/2020	Second Six Month Period Ended 6/30/2021
<b>Beginning Balance of Amounts Collected</b>	\$95,708	\$96,462
<b>Add: Collections</b>		
Civil Fees	12,733	9,709
Bond Fees	13,778	46,652
Criminal Court Costs/Fees	69,977	73,336
Criminal Fines Other	41,742	41,240
Restitution	6,378	4,904
Service/Collection Fees	1,244	1,918
Interest Earnings on Collected Balances	87	98
<b>Subtotal Collections</b>	145,939	177,857
<b>Less: Disbursements To Governments &amp; Nonprofits</b>		
Delta Recovery, Criminal Court Costs/Fees	66	60
Sixth Judicial District Expense Fund, Criminal Court Costs/Fees	1,409	1,566
Sixth Judicial District Indigent Defender Board, Criminal Court Costs/Fees	13,699	14,769
Sixth Judicial District Indigent Defender Board, Bond Fees	2,710	3,950
Sixth Judicial District Attorney's Office, Criminal Court Costs/Fees	16,429	19,082
Sixth Judicial District Attorney's Office, Criminal Fines - Other	4,736	4,758
Sixth Judicial District Attorney's Office, Bond Fees	3,059	4,245
Louisiana Commission on Law Enforcement, Criminal Court Costs/Fees	4,532	4,376
Louisiana Traumatic Head & Spinal Cord, Criminal Court Costs/Fees	946	1,035
Louisiana State Police, Criminal Court Costs/Fees	NONE	75
Louisiana Department of Wildlife and Fisheries, Criminal Court Costs/Fees	NONE	25
State of LA, Keep America Beautiful, Criminal Court Costs/Fees	NONE	25
Louisiana Supreme Court, Criminal Court Costs/Fees	138	151
North Louisiana Crime Lab, Criminal Court Costs/Fees	10,602	10,639
North Louisiana Crime Lab, Bond Fees	140	118
Tensas Parish Clerk of Court, Criminal Court Costs/Fees	8,103	8,883
Tensas Parish Clerk of Court, Bond Fees	140	118
Tensas Parish Police Jury, Criminal Court Costs/Fees	4,278	3,465
Tensas Parish Police Jury, Criminal Fines - Other	29,608	29,925
Tensas Parish Police Jury, Bond Fees	2,570	3,832
State of LA Treasurer, CMIS, Criminal Court Costs/Fees	844	928
<b>Less: Amounts Retained by Collecting Agency</b>		
Tensas Parish Sheriff, Civil Fees	1,491	964
Tensas Parish Sheriff, Criminal Court Costs/Fees	13,563	10,702
Tensas Parish Sheriff, Criminal Fines Other	4,741	4,286
Tensas Parish Sheriff, Bond Fees	3,760	4,835

Tensas Parish Sheriff  
 Justice System Funding Schedule -  
 Collecting/Disbursing  
 FYE June 30, 2021

Schedule 7

CASH BASIS PRESENTATION	<u>First Six Month Period Ended 12/30/2020</u>	<u>Second Six Month Period Ended 6/30/2021</u>
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Restitution Payments to Individuals	\$6,378	\$4,864
Other Disbursements to Individuals	<u>11,243</u>	<u>8,744</u>
<b>Subtotal Disbursements/Retainage</b>	145,185	146,420
<b>Total: Ending Balance of Amounts collected but not Disbursed/Retained</b>	<u><u>\$96,462</u></u>	<u><u>\$127,899</u></u>

See independent auditor's report.

**REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS  
PART IV**

**Independent Auditor's Report Required**  
by *Government Auditing Standards*

The following independent Auditor's report on compliance with laws, regulations and contracts, and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Independent Auditors Report on Internal Control Over Financial  
Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed  
in Accordance With *Government Auditing Standards***

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the major fund, and the fiduciary funds of the Tensas Parish Sheriff, a component unit of the Tensas Parish Police Jury, as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Tensas Parish Sheriff's basic financial statements, and have issued my report thereon dated December 27, 2021.

**Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the Sheriff's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, I do not express an opinion on the effectiveness of the Sheriff's internal control.

*A deficiency in internal control* exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

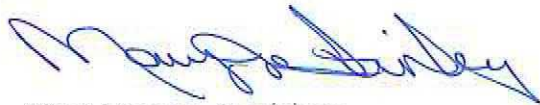
TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 2021

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Tensas Parish Sheriff's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Tensas Parish Sheriff's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tensas Parish Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana  
December 27, 2021

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Schedule of Audit Results  
For the Year Ended June 30, 2021

**A. SUMMARY OF AUDIT RESULTS**

1. The Auditor's report expresses an unmodified opinion on the basic financial statements of the Tensas Parish Sheriff.
2. No material weaknesses relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None



TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2021

There were no audit findings reported in the audit for the year ended June 30, 2020.